

Previous references

~~Mt 81 71-1~~
Mt 81 71-1

1923

(Mt)

File No 110-22

Serial Nos 4 + 5

Later references.

GENERAL AND REVENUE SECRETARIAT

Serial Nos 2

Part B for June 1923

SUBJECT

Municipal Taxation of Electric
Stores

- 2) To The President, District Board,
Chief Electrical Engineer
Comptroller to Government
No L 8065-5, dated 15-11-22

Directs that the transformer Houses of the
Tried Department are not exempted from the
with regard to the Gov order of the 2nd
1920

Printed on the Multigraph

GENERAL AND REVENUE SECRETARIAT.

(26)

NOTES

File No 110 22

FILE HEADING

Rent taxation of Govt buildings

From

The President, Bangalore City Council

No G S 146

Dated 27 4 23

Received 2 5 23

Diary No. 5840

Enclos 1

Spare Copies

Serial No. 4

BRIEF ABSTRACT OF TITLE

States that a letter No 52-80 for the year 1922-23 being the rent tax on Govt buildings No 6 Puttanna Chattram Road, Bangalore City has been returned by the Chief Electrical Eng^r on the ground that the same was used as stores is neither a power nor house to be subjected to rent taxation under G O No 1696 709 / ML 81-20-1 3 3 8-10 and Police orders that the stores building also

NOTES AND ORDERS

Z

Under G O No 1696-709 / ML 81-20-19 30 1920 directing that Sandalwood oil and ^{the} Govt trees and the Electric Poles and Transformers are liable to rent taxation, as they are on a Commercial basis

G R S III 2]

General and Revenue
Secretariat

File No 110 of 1922

5660

Serial
No

In the Bangalore City Municipality, presented a demand bill for Rs. 52-0-0 being the amount of Municipal taxes due on the Stores Building of the Electric Dept. But the Chief Electric Eng^r objected to pay the tax on the ground that the said eng is neither a Power House nor Transmission House

3 The contention of the Electric Dept. does not seem to be tenable inasmuch as the Electric Dept. cannot earn its profits without the Stores, and as such, the Building, where Stores are located, is liable to Municipal taxes

Submitted for order

8/5/23
8 5 23

4 The ~~view~~ view taken by the Municipal President seems to be correct. It would perhaps be better to issue an order stating that ~~the building~~ the Stores house is liable to taxation

26/5/23

(Rev Sec)

5 The order dated 3 August 1920 states that, however

5610

R. S. III-4]

General and Revenue
Secretariat

File No. 110 of 19

Serial
No.

Appl. Transformer license of the
Electrical, Mechanical & Civil
Engineering & Power Municipal Commission
It has not been taken from the other
other buildings, as in the case
of the Electrical, with a
58 of draft, in violation of the
chief electrical engineer, that a
building in which he keeps store,
is draft, cannot be upheld

VENUE & JUDICIAL SECRETARIAT
28 MAY 1923
SE. 5 544
MANU

✓ First Minister
Duan

28/5/23
CB
28 5 15

9776-327
28 5 25

I agree in the above view
The interpretation made by the
President of the Board of Municipal
has been accepted

ANS OFFICE

ON MAY 2 1923

29 5 23
24 6 14 5 1/2

2 draft, 28 5 15

draft is sent for appl

28 5 25 Rev Secy

28 5 13 6 15

14/6/23

done 14 6 14

NOTE—Contn. at end

4

56/5

G R 3 IM 2]

General and Revenue
Secretariat

Me File No 110 of 1922

Serial
No

5-

To The President of the Municipality of Bangalore
" Chief Electrical Engineer of Mysore
" Comptroller to Govt

no L 8065-8 of 16-6-23

Directs that Govt buildings in which the
stores of the Electrical Dept are kept are
liable to pay taxes to the municipalities
concerned

16 JUN 1924
AL SELF QNU
H RANG
VEN. L. K.

B

36702

5

No 97-146
28423 Enc (1)

OFFICE OF THE CITY MUNICIPAL COUNCIL,
Bangalore City, dated 27th April 1923.

From

ANANDA RAO SHRI, ESQ., M.A., LL.B.,
President, Municipal Council,
BANGALORE CITY

To

The Secretary to the Government of His Highness the
Maharaja of Mysore, Revenue Department,
BANGALORE.

S i r.

With reference to the Government order No.B.1696-709
Ml.81-20-1 dated 3rd August 1920 stating that the electric power and
transformer houses cannot be exempted from liability to Municipal
taxation as they are worked on a quasi commercial basis, I have the
honor to state as follows --

2. A bill for Rs.62-8-0 for the year 1922-23
being Municipal tax on Government building No.6 Pattanna chattram
road, Bangalore City, has been returned by the Chief Electric Engi-
neer with his letter No. ⁹²⁰⁴ 12225 dated 30th January 1923, copy of which
is enclosed herein for information.

3. The Chief Electrical Engineer contends that in the
Government order of 3rd August 1920 it is specifically ordered that
only power and transformer houses should pay taxes and that the
store building is neither a power nor a transformer house.

4. My view is that in the Government order of August
1920, the Government merely laid down the broad principles of Munici-
pal taxation in regard to buildings occupied by Government officers
and pointed out that the central wood oil and other Government facto-
ries and that the electric power and transformer houses as merely

- 2 -

instances or cases liable to Municipal taxation on the ground of their being worked on a quasi-commercial basis. The object of the Government order is not certainly to enumerate all such concerns and to prohibit the taxation of buildings not mentioned therein. The electrical stores is as commercial in its object as the power or transformer houses and as such as much liable to taxation as any other quasi-commercial concerns. Without the stores, the Department cannot earn its profits and as such it contributes in an unmistakable manner to the earning powers of the Department.

5 The Municipality may have to exempt from taxation several buildings, if the contention of the Electrical Department is to be upheld. The financial needs of the Municipality are imperative and it is the bounden duty of all Government Departments which run quasi-commercial concerns, to contribute ungrudgingly their full share of Municipal taxation.

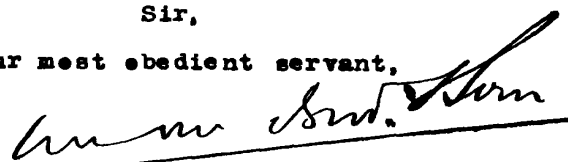
6 I therefore request you to be so good as to obtain the orders of the Government for assessing the stores building also.

7 I am forwarding a copy of this letter to the Chief Electrical Engineer for his information.

I have the honor to be,

Sir,

Your most obedient servant,



President

Copy of letter No 9204 dated 30th January 1923 from the Chief Electrical Engineer to the Government of His Highness the Maharaja of Mysore, to the President City Municipal Council, -- Bangalore

"I have the honor to return herewith your bill for Rs 5-8-0 being municipal tax on Government building No 6 Pattanna Chattram road, Bangalore City and to invite your kind reference to Government Order No R 1695-709/M 81-20-1 dated 3rd August 1920 wherein it is specifically ordered that only "power and transformer houses of the Electrical Department should pay taxes to the municipalities concerned in future " The building for which the tax is now --- claimed is made use of as a stores building and is not a power or transformer house Under the circumstances no tax is payable on this building and the bill may therefore be treated as cancelled" 8/-2.

"C O P Y"

An *ambro*

PRESIDENT

CITY MUNICIPAL COUNCIL,

BANGALORE

CCM

D N:R

G.R.S. VI G 31]

SUBJECT

Diary No of letter replied to 25640

Section A (

File No 110. 12

Serial No 5

General and Revenue Secretariat

(M)

the

192

Proceedings of the Government of
His Highness the Maharaja of Mysore

Date of issue 15-6-1923

Signed by *Per C. E. R.*

May this be

i Printed

ii treated as a tank or river

iii published in the Gazette
English Part

iv translated

v placed at the disposal of the press

vi published in the Gazette
Kannada Part ?

Read—

22 H. A 1696-709 / FC 81-20.
13th 3rd August 1920 directing
that the Sandalwood oil and
other Govt Factories and the
Electric Power and Transmission
Stores of the Electrical Dept
should be subject to municipal
tax, as they are worked on a
quasi-commercial basis

2 Letter of 27/4/23 No 2

Order Thereon

1923 from the P

Bangalore City Municipal Council,
stating that a bill for Rs 52-0-0
for the year 1922-23 being the
municipal tax on Govt buildings etc.

6 Uthama Chattram Road,
 Mangalore City was mentioned by
 the Chief Electrical Eng^r with the information that the bill ^{might}
~~be cancelled as no tax~~
~~is payable on the building~~
~~in view of the fact~~
 in the Q. & A.
 of the 3^d August 1920 read above,
 it was specifically ordered that
 only Power and Transformer House
 should pay taxes and ~~that the~~
 said building no 6 used as a
 Store building is neither a power
~~nor~~ a transformer house and ⁽⁴⁾ ~~that~~
~~no electrical stores was commenced~~
~~in its object as the power or trans-~~
~~former house and as such, as~~
~~much liable to taxation as~~
~~any other commercial concern~~
~~and that without the stores the~~
~~Dept cannot earn its profits and~~
~~as much it contributes to the~~
~~earning power of the Dept and~~
~~not being the same as a~~

Order No. L 88658

Got ~~an order~~ to observe
 that the Q & A of the 3^d August 1920
 read above states that Power
 and Transformer House of the
 Electrical Dept cannot be
 exempted from local taxation but
~~not that it does not~~ ~~flow from~~
 the fact that

List of enclosures

Building used as ^{the store building} ~~as a~~
 is as much liable
 to taxation as a
 power

Copied by

Examined by

G R S G/33]
**GENERAL AND REVENUE
 SECRETARIAT**
 (Continuation sheet draft form)

in the occupation of the
 2 Electrical Dept are so
 exempt

2. Agreeing also with
 the views of the President of
 the Bangalore City Municipal
 Corp consider that the con-
 sultation of the Chief Electrical
 Eng^r that a building in
 the stores of the Electrical Dept
 are kept is exempt ^{from} tax-
 ation cannot be upheld
 and they accordingly direct the
 the Govt buildings in which the
 stores of the Electrical Dept are
 kept shall pay taxes to the
 concerned ~~authorities~~

12/11/11
 13/6/15 Rev Secy

To the President, Bangalore
 Mysore City Municipal
 Chief Electrical Eng^r
 Bangalore

14/11/11

13/6/15